

Ann T. Boudreaux

Certified Public Accountant
901 Ridgefield Road
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July 10, 2023

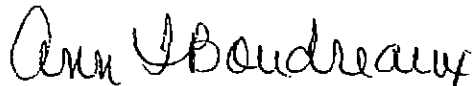
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70202

I am submitting amended financial statements for Barataria-Terrebonne Estuary Foundation for year ended December 31, 2022. With page one being the cover page, the changes are as follows:

| | Original | Amended |
|-------------------------------|----------------|--------------|
| Page 3 | | |
| Unrestricted Net Assets | \$444,727.66 | \$467,834.87 |
| Restricted Net Assets | \$312,362.05 | \$289,254.84 |
| Page 10 | | |
| Water Quality | (\$ 22,549.04) | \$ 558.17 |
| Page 11 | | |
| National Park Service Found 3 | \$55,465.82 | \$ 32,358.61 |

If I have to do anything else or you have any questions, please e-mail me at anntboudrauxcpa@yahoo.com.

Respectfully,



Ann T. Boudreaux, CPA

Barataria-Terrebonne Estuary Foundation
P. O. Box 1336
Thibodaux, LA 70302

Financial Statements
December 31, 2022

Prepared by:

Ann T. Boudreaux
Certified Public Accountant
901 Ridgefield Road
Thibodaux, LA 70301

**Ann T Boudreaux CPA
901 Ridgefield Rd
Thibodaux, LA 70301
985-446-0994**

To the Board
Barataria-Terrebonne Estuary Foundation
Thibodaux, LA


The Organization is responsible for the accompanying financial statements of Barataria-Terrebonne Estuary Foundation (a nonprofit corporation), which comprise the statement of assets, liabilities, and net assets-tax basis as of December 31, 2022, and the related statement of revenues and expenses-tax basis for the four quarters then ended in accordance with the tax basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, the Organization has not reported the changes in each of those classes of net assets in the accompanying financial statements.

The supplementary information contained in Cash, Program Service Net Assets, and Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of the organization. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The Organization has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Barataria-Terrebonne Estuary Foundation.


Ann T Boudreaux CPA

June 27, 2023
February 6, 2023

Barataria-Terrebonne Estuary Foundation
Statement of Assets, Liabilities and
Net Assets - Tax Basis
December 31, 2022

| | | |
|-----------------------------------|-------------------|----------------------|
| Assets | | |
| Assets | | |
| Cash | \$ 757,166.05 | |
| Equipment | 4,574.58 | |
| Accumulated Depreciation | <u>(3,976.00)</u> | |
| Assets | | <u>\$757,764.63</u> |
| Assets | | <u>\$ 757,764.63</u> |
| Liabilities | | |
| Liabilities | | |
| Payables | <u>\$ 674.92</u> | |
| Liabilities | | <u>\$674.92</u> |
| Liabilities | | 674.92 |
| Net Assets | | |
| Unrestricted Net Assets | 467,834.87 | |
| Restricted Net Assets | <u>289,254.84</u> | |
| Net Assets | | <u>\$757,089.71</u> |
| Liabilities and Net Assets | | <u>\$ 757,764.63</u> |

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Statement of Revenues and Expenses
Tax Basis
For The Four Quarters Ended December 31, 2022

| | 4 Quarters Year-to-Date |
|----------------------------------|-------------------------|
| | \$ Amount |
| Support and Revenue | |
| BTEF Administrative Income | 22,605.88 |
| Interest Income | 109.26 |
| Gov Grant-Bayou La | 500.00 |
| Bird Research | 10,000.00 |
| Bayou Lafourche Paddle | 1,262.00 |
| BTNEP General Programs | 10,560.50 |
| NSU Farm/Native Plants | 2,212.50 |
| Tidal Graph Calendar | 3,419.77 |
| Govt Contr-Elmer's Is Mar Deb | 47,656.00 |
| Shell Marine Debris | 23,000.00 |
| White Boot Gala | 9,221.00 |
| Bayou Gives | 1,067.95 |
| GiveNOLA Day | 603.46 |
| National Park Service Found 2 | 15,000.00 |
| National Park Services Found 3 | 97,900.00 |
| Gov Contr-R - Water Quality Sew | 53,360.00 |
| Education | 10,072.01 |
| EDU Private Grant | 1,295.88 |
| | 309,846.21 |
| Support and Revenue | |
| Expenses | |
| Management & General | |
| Accounting & Legal - BTEF | 18,800.00 |
| Supplies - BTEF | 358.38 |
| Dues & Subscriptions - BTEF | 1,479.88 |
| Postage & Shipping - BTEF | 108.53 |
| Insurance - BTEF | 3,895.18 |
| Meetings & Meals - BTEF | 304.41 |
| | 24,946.38 |
| Management & General | |
| Program Services | |
| Bayou Lafourche Cleanup | |
| Prof Serv-Bay Laf Clean | 963.00 |
| | 963.00 |
| Bayou Lafourche Cleanup | |
| Bird Research | |
| Supplies - Bird Research | 1,072.61 |
| Dues & Subscript - Bird Research | 42.00 |
| Prof Services - Bird Research | 2,385.00 |
| BTEF Admin Fees - Bird Research | 1,000.00 |
| | 4,499.61 |
| Bird Research | |
| Paddle Trip | |
| Pay Pal Exp-Paddle Trip | 37.82 |
| Supplies - Paddle Trip | 232.82 |
| Dues & Subscript - Paddle Trip | 38.00 |

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Statement of Revenues and Expenses
Tax Basis
For The Four Quarters Ended December 31, 2022

| | 4 Quarters Year-to-Date |
|----------------------------------|--------------------------------|
| | \$ Amount |
| Equip Rent & Maint - Paddle Trip | 164.11 |
| Printing & Publ - Paddle Trip | 450.00 |
| Insurance - Paddle | 592.00 |
| Promotion - Paddle Trip | 1,880.00 |
| Prof Services - Bird Researc | 800.00 |
| BTEF Admin Fees - Paddle Trip | 122.42 |
| | 4,317.17 |
| Paddle Trip | |
| BTNEP General Programs | |
| Bank Charges - BTNEP Gen Prg | 161.76 |
| Pay Pal Exp-BTNEP Gen Prg | 10.68 |
| Supplies - BTNEP Gen Prg | 392.85 |
| Dues & Subscript - BTNEP Gen Prg | 164.16 |
| Wrkshps & Train-BTNEP Gen Prg | 350.00 |
| Prod Exp - BTNEP Gen Prg | 278.27 |
| Promotion - BTNEP Gen Prg | 6,663.51 |
| Equip Exp - BTNEP Gen P | 10.00 |
| Prof Services - BTNEP Gen | 1,665.83 |
| Meetings & Meals - BTNEP Gen Prg | 8,582.96 |
| Transportation - BTNEP Gen Prg | 50.00 |
| BTEF Admin Fees - BTNEP Gen Prç | 1,054.98 |
| | 19,385.00 |
| BTNEP General Programs | |
| Farm/Native Plants | |
| Insurance - Farm/Native Plants | 1,574.85 |
| BTEF Adm Fee- Farm/Native Plants | 221.25 |
| | 1,796.10 |
| Farm/Native Plants | |
| BTNEP Volunteers | |
| Meetings & Meals - Volunteers | 32.68 |
| | 32.68 |
| BTNEP Volunteers | |
| Tide Calendar | |
| Pay Pal Exp-Tide Calendar | 64.74 |
| BTEF Admin Fees - Tide Calendar | 335.50 |
| | 400.24 |
| Tide Calendar | |
| Spahr's Golf Tournament | |
| | |
| Spahr's Golf Tournament | |
| Shell Donation | |
| Bank Charges - Shell | 246.75 |
| Supplies-Shell Don | 104.45 |
| Prof Service-Shell Don | 48,733.95 |
| | 49,085.15 |
| Shell Donation | |
| Kerry St Pe' | |

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Statement of Revenues and Expenses
Tax Basis
For The Four Quarters Ended December 31, 2022

| | 4 Quarters Year-to-Date \$ Amount |
|----------------------------------|--------------------------------------|
| Kerry St Pe' | |
| Sewage System Project | |
| Prof Serv-Sewage System Project | 375.00 |
| | 375.00 |
| Sewage System Project | 375.00 |
| White Boot Gala | |
| Paypal Fees - White Boot Gala | 132.34 |
| Supplies - White Boot Gala | 165.55 |
| Prof Services - White Boot Gala | 1,049.00 |
| Meetings/Meals - White Boot Gala | 123.48 |
| | 1,470.37 |
| White Boot Gala | 1,470.37 |
| Bayou Gives | |
| Dues & Subs-Bayou Gives | 100.00 |
| | 100.00 |
| Bayou Gives | 100.00 |
| Give Nola Day | |
| Bank charges - Give NOLA | 13.52 |
| | 13.52 |
| Give Nola Day | 13.52 |
| Invasive Species | |
| | |
| Invasive Species | |
| NPS 2 | |
| Bank Charges - NPS2 | 5.25 |
| Workshop & Train - NPS 2 | 2,000.00 |
| Contract Serv - NPS2 | 8,583.34 |
| BTEF Admin - NPS2 | 1,500.00 |
| | 12,088.59 |
| NPS 2 | 12,088.59 |
| NPS 3 | |
| Bank Chgs - NPS 3 | 31.50 |
| Insurance - NSP3 | 4,595.00 |
| Workshop & Train - NPS 3 | 3,000.00 |
| Contr Serv - NPS 3 | 48,124.89 |
| BTEF Adm - NPS 3 | 9,790.00 |
| | 65,541.39 |
| NPS 3 | 65,541.39 |
| Water Quality Sewage | |
| Contr Serv-Water Quality Sewer | 101,839.00 |
| | 101,839.00 |
| Water Quality Sewage | 101,839.00 |
| Education | |
| BTEF Admin Fees - Education | 1,007.20 |
| | 1,007.20 |
| Education | 1,007.20 |

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Statement of Revenues and Expenses
Tax Basis
For The Four Quarters Ended December 31, 2022

| | 4 Quarters Year-to-Date \$ Amount |
|----------------------------------|--|
| Education-Private Grants | |
| BTEF Admin -EDU Prvt Grants | 117.69 |
| BTNEP Adm -EDU Prvt Grants | 1,178.19 |
| | 1,295.88 |
| Education-Private Grants | 1,295.88 |
| LUMCON Scholarship | |
| | |
| LUMCON Scholarship | |
| LUMCON Grants | |
| | |
| LUMCON Grants | |
| Farm/Native Pvt Grants | |
| Prof Serv-Farm/Native Plnts Pvt | 6,000.00 |
| | 6,000.00 |
| Farm/Native Pvt Grants | 6,000.00 |
| Shell Marine Debris | |
| BTEF Admin -Shell Marine Debris | 2,300.00 |
| | 2,300.00 |
| Shell Marine Debris | 2,300.00 |
| Elmers Island Debris | |
| Bank Charges - Elmers Island Deb | 66.50 |
| Supplies - Elmers Island Debris | 487.30 |
| Prof Serv - Elmers Island Debris | 32,600.00 |
| Transp - Elmers Island Debris | 48.00 |
| BTEF Admin-Elmer's Island Debris | 4,765.60 |
| | 37,967.40 |
| Elmers Island Debris | 37,967.40 |
| BLCU Govt Grants | |
| Prod Exp-BLCU Gov Grants | 450.00 |
| BTEF Adm-BLCU Gov Grants | 50.00 |
| | 500.00 |
| BLCU Govt Grants | 500.00 |
| Program Services | 310,977.30 |
| Expenses | 335,923.68 |

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Inc (Decrease) in Net Assets

(26,077.47)

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Supplementary Information
Tax Basis
December 31, 2022

| Item | Balance | Total |
|-------------------------|-------------------|--------------|
| Cash | | |
| Capital One | 49,935.57 | |
| Chase MM | 90,749.47 | |
| Regions Operational | 59,878.95 | |
| Regions MM | 304,123.74 | |
| Regions Bird Shell | 100,000.00 | |
| Regions Bird Habitat MM | <u>152,478.32</u> | |
| Total Cash | | 757,168.05 |

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Supplementary Information
Tax Basis
December 31, 2022

| Item | Balance | Total |
|--------------------------------------|-------------------|-------------------|
| Unrestricted Net Assets | | |
| BTEF Administrative | 87,710.74 | |
| Bayou Lafourche Cleanup | 32.70 | |
| G I Bird Festival | 248.44 | |
| Bird Research | 39,872.60 | |
| Bayou Lafourche Paddle Trip | 21,884.72 | |
| General Programs | 37,721.52 | |
| NSU Farm/Native Plants | 522.74 | |
| Environmental Response | 5,371.21 | |
| BTNEP Volunteer Program | 23,354.98 | |
| Tide Calendar | 19,251.49 | |
| Spahr's Golf Tournament | 5,219.54 | |
| Shell Donation | 138,543.95 | |
| Kerry St Pe' Scholarship | 241.88 | |
| Sewage System Project | 8,625.00 | |
| White Boot Gala | 25,822.92 | |
| Bayou Gives | 2,147.15 | |
| White Boot Stroll | 970.87 | |
| GiveNOLA Day | 6,950.12 | |
| Water Quality | 558.17 | |
| Estuary Artworks | 3,451.99 | |
| Education | 39,332.14 | |
| Total Unrestricted Net Assets | 467,834.87 | 467,834.87 |

See Accountant's Compilation Report

Barataria-Terrebonne Estuary Foundation
Supplementary Information
Tax Basis
December 31, 2022

| Item | Balance | Total |
|------------------------------------|------------------|--------------|
| Restricted Net Assets | | |
| BLCU Prvt Grants | 8,860.50 | |
| Bird Research - Govt | 26,022.28 | |
| NSU Farm Prvt Grants | 3,135.18 | |
| Elmer's Island Debris | 15,535.66 | |
| Shell Marine Debris | 34,200.00 | |
| Invasive Species | 67,616.21 | |
| National Park Services Found 2 | 12,860.57 | |
| National Park Services Found 3 | 32,358.61 | |
| Water Quality Sewage | 49,370.00 | |
| LUMCON Scholarships | 8,673.41 | |
| LUMCON Grants | <u>30,622.42</u> | |
| Total Restricted Net Assets | | 289,254.84 |

See Accountant's Compilation Report

Barrataira-Terrebonne Estuary Foundation

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

For the year ended December 31, 2022

Agency Head Name : Gary LaFleur, President receives no compensation, benefits, or other payments.

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